IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 606 OF 1998

The Commissioner of Income-tax. ... Applicant.
V/s.
Cummins Diesel Sales & Service
(I) Ltd. ... Respondent.

A.S.Rao for the Applicant.

P.Vaidya with S.N.Inamdar for respondent.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 29th March, 2005.

P.C. :

. Heard learned counsel for the applicant.

The tribunal has referred following question for the

opinion of this Court:

> "Whether, on the facts and in the circumstances of the case, the Tribunal was justified in holding that the entire amount of contribution made to superannuation fund qualifies for deduction u/s. 36(1)(iv) of the Act disregarding the notification by CBDT in regard to the initial contributions to the superannuation fund?"

2. The above question has already been answered by the Apex Court in the case of **C.I.T. v. Sirpur Paper Mills**, (1999) 237 ITR 41 (SC) in favour of assessee and against the revenue. In this view of the matter, the question referred is answered in affirmative for the reasons stated in the above

referred judgment.

. Reference stands disposed of accordingly

with no order as to costs.